

# 2015

# REQUIREMENTS

*for the*

# APPROVAL *of* Substitute Tax Forms



**West Virginia State Tax Department**

TABLE OF CONTENTS

Section 1 – Introduction.....3

Section 2 – 2015 Changes and Reminders.....4

Section 3 – General Information.....5

- Deadlines.....5
- Barcode Requirements.....5
- Margins and Form Size .....6
- Paper Specifications.....6
- Legibility & Ink.....6
- Sets.....6
- Coupons .....6
- Font & Variable Printed Data .....6
- Abbreviations In Names and Addresses.....7
- Instructional Text and Signatures.....7
- Software Developers Responsibility .....7



New River Gorge Bridge Fayette County, WV

## SECTION 1 – INTRODUCTION

The West Virginia State Tax Department began using image capture technology in 2006. This publication provides information necessary for the development of substitute forms. Software developers must comply with the requirements in this publication to gain approval by the Department. Periodically this publication may be updated detailing changes to published tax forms, stating requirements for forms not included in this version of the document, or outlining additional processing requirements and informing developers of new requirements imposed by the West Virginia Legislature. **It is the responsibility of the software developer to submit tax forms for approval based on the latest version of this publication.** Updates to forms will be sent via the NACTP listserv and can be found on the Software Developers portion of the website [tax.wv.gov](http://tax.wv.gov).

QUESTIONS OR COMMENTS MAY BE ADDRESSED TO:

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304-558-0432 (fax)



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**Mailing Address:**

West Virginia State Tax Department  
Forms Development  
1001 Lee Street East  
Charleston, WV 25301

When reviewing forms for approval, the Department is verifying that the form can be processed through the system. The Department will neither review nor approve the logic of specific software programs, nor confirm calculations entered on the forms. **THE ACCURACY OF THE PROGRAM REMAINS THE RESPONSIBILITY OF THE SOFTWARE DEVELOPER.**

## SECTION 2 – 2015 CHANGES AND REMINDERS

- Only forms with a **barcode** must be submitted for approval.
- Substitute forms must be visually built on the version sent via the NACTP listserv and/or posted in the Software Developers section of the Department's website at [tax.wv.gov](http://tax.wv.gov).
- When in doubt about margins, follow the PDF version posted in the Software Developers section of the Department's website.
- Each form must include the 4 digit NACTP vendor code. While there is no specific location for this on the form, this code must be printed away from the barcode and any variable data fields.
- The Department will only approve substitute tax forms developed to produce computer generated data. Substitute forms complete by manual processing techniques (handwritten or typewritten) will not be accepted.
- Each submission must include the NACTP standardized approval checklist. This may be found on the NACTP website at [www.nactp.org](http://www.nactp.org).
- Each submission must include one (1) blank and five (5) data copies unless otherwise noted. Photocopies will not be accepted.
- Contact the Department prior to submission of forms at [jason.p.smith@wv.gov](mailto:jason.p.smith@wv.gov).
- All first-time forms submissions must be sent by courier (UPS, FedEx, etc) to:  
West Virginia State Tax Department  
Attn: Forms Development  
1001 Lee Street East  
Charleston, WV 25301
- Re-submissions may be sent via e-mail at the discretion of the Department.

## SECTION 3 – GENERAL INFORMATION

All software developers must receive approval by the Department to develop substitute tax forms. The Agreement to Comply (Letter of Intent) must be submitted by every software developer, for every year, that it intends to reproduce West Virginia Tax Forms. This form can be found on our website at [tax.wv.gov](http://tax.wv.gov).

### DEADLINES

The following deadlines have been established for all first time submissions of substitute tax forms:

Personal Income Tax.....	January 8, 2016
Corporate/Pass-Through/Fiduciary.....	February 5, 2016
Withholding.....	January 15, 2016
Combined Sales & Use/Direct Pay.....	January 15, 2016

**IF ERRORS ARE DETERMINED,  
CORRECTIONS MUST BE  
RESUBMITTED WITHIN 30 DAYS**

### BARCODE REQUIREMENTS

The Department uses an alphanumeric Code 39e (3 of 9) barcode configuration. The barcode must be centered in the barcode location on each page of the published tax form. The barcode must be positioned so it reads from left to right when printed horizontally, top to bottom when printed vertically on the left edge, and bottom to top when printed vertically on the right edge of the form. The human readable value of the barcode must be printed near the barcode *even if the human readable value is not printed on the tax form published by the Department*. On coupon size forms, the barcode may be placed vertically on the left or right side. If the back of the coupon has a barcode, they must be on opposite ends.

Substitute tax forms' barcodes must contain a vendor's two letter ID. This ID is placed in the barcode by removing the first and last letters in the barcode of the published form and placing the two-letter unique ID *at the beginning* of the barcode. For example, the barcode for page one of the 2011 Booklet CNF-120 is B30201101A. A software vendor reproducing this form would use the barcode ID30201101 where "ID" is the unique two-letter vendor ID..

**A company reproducing West Virginia Tax Forms for the first time must contact Jason P. Smith to have a two-letter vendor ID assigned.**

Each vendor must produce a barcode to fit the following specifications:

- Barcode must be surrounded by a minimum of ¼ inch of white space.
- Barcode must be 26 pt. font and start and end with an asterisk (\*) non readable.
- Barcode must start with assigned 2 alpha character ID.
- Barcode must measure 2.5" width and .5" in height (not including clearance space).
- The minimum wide-to-narrow ratio is 3:1.

## MARGINS AND FORM SIZE

Margins on substitute forms must be equal to the margins on the published form. All forms must measure 8½"x 11". Coupon forms may be no taller than 3½".

## PAPER SPECIFICATIONS

Paper must be white, 20lb. unlined bond – portrait orientation, unless otherwise specified.

## LEGIBILITY & INK

The West Virginia State Tax Department reserves the right to reject any substitute form because of poor legibility. The ink and printing method used must ensure no part of the form develops smears or other printing defects that reduce print quality.

Black non-magnetic and non-reflective ink/toner must be used on all substitute forms. If a published form contains information written in white ink surrounded by black ink, the vendor must reverse the color. Print information in black ink – do not reproduce shading on substitute tax forms.

## SETS

Certain forms must be approved in sets. All supported forms with barcodes in the following tax packets must be approved as a set.

- Personal Income Tax annual packet
- Corporate Net Income/Business Franchise Tax annual packet
- Income/Business Franchise Tax for Pass-Through Entities (S Corp and Partnerships)
- Fiduciary Income Tax Return

**If your company will not support a particular form within a set, please clearly indicate this when submitting your forms for approval.**

## COUPONS

Coupon size forms must be printed on the bottom of the page to ensure that three sides of the paper have straight edges. Only one coupon form may be printed per page. Developers must include instructions for the user to cut the top of the tax form properly. Coupon forms must be cut prior to submitting for approval.

## FONT & VARIABLE PRINTED DATA

Variable taxpayer data must be printed in the same location as the published form in capital letters using a 10 to 12 point Courier font (10cpi), NOT Courier New font. **No other fonts will be approved.** Variable taxpayer data includes, but is not limited to, Taxpayer Name and Address, Filing Period, Due Date, Amount Paid, Account ID, SSN, FEIN, and all dollar fields.

- Data must be printed on a solid line **or** within a data box.
- Do not print dashes or slashes (a running line of numbers is preferred).
- Italics and underlining is not accepted.
- Curved lines used in geometry are not accepted – use block lines where applicable.
- Do NOT print commas to separate numbers within amount fields.
- Do NOT print dollar signs unless they have been hard coded on the published form.
- Monetary fields with .00 reflected must be hard coded. If a monetary field does not have hard-coded zeros (.00) then dollars *and* cents must be reported in this field. If the software is unable to report cents, then it must be programed to print the zeros.

- Monetary fields containing no data are to remain blank (except for hard coded decimal fields separating dollars and cents).
- Monetary amounts must be right justified.
- Indicate negative amounts by printing a negative sign (-) directly to the left of the amount.
- Taxpayer data must be printed in 6 or 8 lines per inch.

**Forms currently in use by the Department may contain a drop out ink line separating dollars and cents. Developers must hard code decimal points in these areas.**

#### ABBREVIATIONS IN NAMES AND ADDRESSES

Common abbreviations, listing the taxpayer address, may be used to generate taxpayer information. Refer to the NACTP Tax Form Design Guideline as a resource to identify acceptable abbreviations commonly used. Use of the correct two letter state abbreviation is mandatory. Do not include apostrophes, spaces, or hyphens. Print the name and address information in all caps.

Example:

- O'Toole — OTOOLE
- Smith-Jones — SMITHJONES
- Mac Donald — MACDONALD

#### INSTRUCTIONAL TEXT AND SIGNATURES

Instructional text must be included on all substitute forms and must be printed exactly as written by the Department. Do not use abbreviations unless the abbreviation appears on the published form.

Taxpayer signatures must be originals and affixed after the form is printed on all published tax forms that include signature lines. The statement under the signature line must read "I certify that, to the best of my knowledge, this return is accurate and complete."

#### SOFTWARE DEVELOPERS RESPONSIBILITY

The West Virginia State Tax Department reserves the right to issue revisions to published tax forms at any time and as frequently as it finds necessary. It is the sole responsibility of the software developer to keep apprised of new editions to tax forms published by the Department. New editions will be noted through use of the NACTP listserv and posted on the Department's web page at [tax.wv.gov](http://tax.wv.gov). If a published form is revised, software developers must request approval of the revised substitute form. It is the responsibility of the software developer to submit substitute forms for approval based upon the requirements in the latest edition of this publication.

The Department does not authorize or encourage software developers to place unapproved forms in software packages. The Department requires developers to place a draft banner on the signature line of all forms reading "DRAFT FORM, DO NOT FILE". This banner must be printed in bold capital letters in a 14 pt. font. If a form does not contain a signature line, this banner must be printed at the top of the form. If the form without a signature line is coupon size, the banner must be printed directly below the cut line at the top of the form.

Software developers should advise their customers of the published tax form's edition date. The developer must inform the customer of the Department requirements as listed in this publication. It is the developer's responsibility to instruct customers to use the correct printer, paper weight, size, font and ink required by the Department. **Customers must also be instructed to not SCALE the page or "shrink to fit" before printing.**